



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Frank D. Connell
Director

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

NOTICE
(Notice ATD 2010-10)

**RE: Proposed Rules to the Department of Revenue, Alcoholic Beverages,
Chapter 560-2-10.**

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Chapter 560-2-10 of the Rules and Regulations of the State of Georgia by proposing:

- 560-2-10-.01, entitled "Farm Wineries."
- 560-2-10-.02, entitled "Farm Winery Retail Sales in Tasting Rooms."
- 560-2-10-.03, entitled "Farm Winery as Wholesaler."
- 560-2-10-.04, entitled "Records of Produce; Affidavit for Georgia Products."
- 560-2-10-.05, entitled "Wine in Bulk; Separation of Wine."
- 560-2-10-.06, entitled "Monthly Reports of Production."

Attached with this notice are exact copies and synopses of the proposed Rules. The proposed Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-6-21.2.

The Department of Revenue shall consider the adoption of the above-referenced proposed Rules at 10:00 a.m., on Tuesday, March 30, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

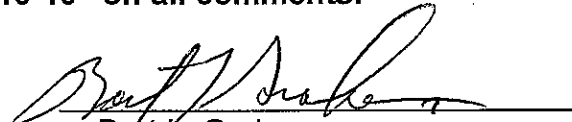
The Department must receive all comments regarding the above-referenced proposed Rules from interested persons no later than 10:00 a.m. on Tuesday, March 30, 2010.

Written comments must be sent to: Commissioner, Georgia Department of Revenue,
1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205.

Electronic comments must be sent to regcomments@dor.ga.gov. Facsimile comments
must be sent to (404) 417-6651.

Please reference "Notice Number ATD 2010-10" on all comments.

Dated: February 22, 2010

A handwritten signature in black ink, appearing to read "Bart L. Graham", written over a horizontal line.

Bart L. Graham
Commissioner
Department of Revenue

SYNOPSIS

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

560-2-10-.01 Farm Wineries.

- This Rule provides that farm wineries may be licensed upon approval by the Commissioner and such wineries may operate a tasting room on the premises of the winery and sell its products at retail at the winery.
- This Rule provides that licensees may be licensed to sell their product at wholesale or retail.
- This Rule provides for grammatical changes.
- This Rule was last amended in 1983.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

560-2-10-.01 Farm Wineries.

(1) Farm Wineries as defined by this Title may be licensed by application on forms provided by the Commissioner upon:

- (a) Approval of an application to the Commissioner
- (b) Payment of the proper license fee.
- (c) Compliance with all applicable Federal, State, and local government laws and regulations.

(2) A farm Winery license shall authorize the farm Winery to operate a tasting room on the premises of the Winery and to sell its products at retail at the Winery.

(3) Farm Winery Licensees may be licensed to sell their products at wholesale or retail in accordance with Regulations 560-2-10-.02 and 560-2-10-.03.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-10 FARM WINERIES

560-2-10-.02 Farm Winery Retail Sales in Tasting Rooms - Farm Wineries.

- This Rule provides that upon approval from the Commissioner, farm wineries may sell their wine for retail at not more than five (5) locations other than the premises of the winery.
- This Rule provides for grammatical changes.
- This Rule was last amended in 1983.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.02 Farm Winery Retail Sales in Tasting
Rooms - Farm Wineries.**

(1) Farm Wineries may, upon approval of the Commissioner, sell Wine in closed Packages at retail for consumption off the premises in tasting rooms, exclusively owned and operated by the winery, at no more than five (5) locations other than the premises of the farm Winery.

(2) All other locations must be independently licensed as a Retailer for the sale of Wine as provided by this Title and these regulations.

Authority O.C.G.A. §§ 3-2-2, 3-6-21.1.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-10 FARM WINERIES

560-2-10-.03 Farm Winery as Wholesaler - Farm Wineries.

- This Rule provides that a farm winery may be issued a wholesaler license upon the satisfaction of certain requirements.
- This Rule provides for grammatical changes.
- This Rule provides for changes in the Code.
- This Rule was last amended in 1983.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

560-2-10-.03 Farm Winery as Wholesaler - Farm Wineries.

(1) A farm winery may only be licensed as a Wholesaler after receiving written notice from a licensed Wholesaler that the Wholesaler is rejecting the winery's offer to sell its Wine.

(a) The offer and the rejection shall be in writing on company letterhead.

(b) The letters shall be submitted along with the winery's application for a Wholesaler license.

(2) Upon application to the Commissioner pursuant to Regulation 560-2-10-.01 a farm Winery may be issued a Wine Wholesaler license provided that:

(a) The application shall be in the same name as that of the farm Winery.

(b) The license fee is paid;

(c) The Georgia Wine Beverage Excise Tax value of such wholesale sales over a forty-five (45) day period exceeds \$5,000.00;

(d) A surety bond in an amount equal to the tax value in excess of \$5,000.00 has been provided.

Authority: O.C.G.A. §§ 3-2-2, and 3-6-21.1.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-10 FARM WINERIES

560-2-10-.04 Records of Produce; Affidavit for Georgia Products - Farm Wineries.

- This Rule provides that licensed farm wineries shall maintain a record of all produce grown on the premises or received on the premises for the use in production of wine.
- This Rule provides that if a farm winery claims that the fruits, berries or grapes are Georgia grown products, the farm winery must include an affidavit from the person that the fruits, berries or grapes are in fact Georgia grown.
- This Rule provides for grammatical corrections.
- This rule provides for changes in the Code.
- This Rule was last amended in 1983.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.04 Records of Produce: Affidavit for
Georgia Products - Farm Wineries.**

(1) Licensed farm Wineries shall maintain a record of all produce grown on the licensed premises for use in the production of Wine, showing:

- (a) The date of harvest;
- (b) Quantity by weight; and
- (c) Definition of produce by type.

(2) Licensed farm Wineries shall maintain a record of all berries, fruits, grapes, or bulk Wines received on the licensed premises for use in the production of Wine, showing the date of receipt, quantity, description, and the name and address of the person from whom received.

(3) Where the licensed farm Winery claims that the berries, fruits or grapes are Georgia grown products, the records shall include an affidavit of the person from whom the berries, fruits or grapes were received, stating that they are in fact Georgia grown products.

(a) Where commercial invoices, bills of lading or prescribed forms contain the required information, a separate record will not be required.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-10 FARM WINERIES

560-2-10-.05 Wine In Bulk; Separation of Wine - Farm Wineries.

- This Rule provides that farm wineries are authorized to sell, deliver, ship and receive wine to or from other farm wineries in Georgia.
- This Rule also provides that wine stored in bulk shall be separated and identified, including the origin of the produce used to make the wine and the percentage of Georgia produce used.
- This Rule provides for grammatical corrections.
- This rule provides for changes in the Code.
- This Rule was last amended in 1983.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.05 Wine In Bulk; Separation of Wine -
Farm Wineries.**

(1) Farm Wineries are authorized to sell, deliver, and ship Wine in bulk to other farm Winery Licensees inside Georgia and are further authorized to acquire and receive deliveries and shipments of Wine made within Georgia by farm Winery Licensees inside Georgia.

(2) Wines contained or stored in bulk shall be identified as such and include:

(a) The origin of the berries, fruits or grapes used in the production of Wine;

(b) The percentage of the bulk Wine made from Georgia grown berries, fruits or grapes.

(3) Dessert and table Wines shall be stored separately.

(4) Table Wines produced from at least forty percent (40%) Georgia grown berries, fruits, or grapes shall be stored separately from table Wines produced from less than forty percent (40%) Georgia grown berries, fruits, or grapes.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE ALCOHOL AND TOBACCO DIVISION

CHAPTER 560-2-10 FARM WINERIES

560-2-10-.06 Monthly Reports of Production- - Farm Wineries.

- This Rule provides that licensed farm wineries shall file a monthly report of production with the Commissioner.
- This Rule provides for grammatical changes.
- This Rule provides for change in the Code.
- This Rule was last amended in 1983.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.06 Monthly Reports of Production -
Farm Wineries.**

(1) Licensed farm Wineries shall file a monthly report of production with the Commissioner on such forms as the Commissioner may prescribe.

(2) Exact copies of each report sent to the United States Treasury and any other such documents that the Commissioner may require shall be attached to the monthly report submitted to the Department.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.